

Report on the

City of Gardendale Emergency Communications District

Jefferson County, Alabama

October 1, 2018 through September 30, 2020

Filed: August 13, 2021



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the City of Gardendale Emergency Communications District, Jefferson County, Alabama, for the period of October 1, 2018 through September 30, 2020. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Roderick Edwards
Examiner of Public Accounts

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Contains items pertaining to state and local legal compliance, District operations and other matters.	
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Department of
Examiners of Public Accounts

SUMMARY

**City of Gardendale Emergency Communications District
Jefferson County, Alabama
October 1, 2018 through September 30, 2020**

The City of Gardendale Emergency Communications District, Jefferson County, Alabama, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in the City of Gardendale. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of the District’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, and the *Code of Alabama 1975*, Section 11-98-6(e).

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state and local laws and regulations.

EXIT CONFERENCE

Board members, as reflected on Exhibit 2, were invited to an exit conference to discuss the results of this report. Individuals in attendance were: Board Members: Alvin Currington, Greg Colvert, and Will Hardman. Also in attendance was a representative of the Department of Examiners of Public Accounts: Roderick Edwards, Examiner of Public Accounts.

Financial Information

Summary of Receipts, Disbursements and Cash Balances
October 1, 2018 through September 30, 2020

	Fiscal Year 2019	Fiscal Year 2020	Total
<u>Receipts</u>			
911 Revenue	\$ 344,895.30	\$ 357,222.73	\$ 702,118.03
Local Revenue	256,078.19	294,732.46	550,810.65
Total Receipts	600,973.49	651,955.19	1,252,928.68
<u>Disbursements</u>			
Personnel Expenses	476,078.19	514,732.46	990,810.65
911 Related Expenses	79,754.57	91,252.25	171,006.82
Office Expense	769.57	1,296.72	2,066.29
Total Disbursements	556,602.33	607,281.43	1,163,883.76
<u>Other Financing Sources/(Uses)</u>			
Redemption of Investments		100,495.35	100,495.35
Total Other Financing Sources/(Uses)		100,495.35	100,495.35
Excess (Deficit) of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses	44,371.16	145,169.11	189,540.27
Cash Balances - Beginning of Year	5,811.54	50,182.70	5,811.54
Cash Balances - End of Year	\$ 50,182.70	\$ 195,351.81	\$ 195,351.81

Additional Information

Board Members
October 1, 2018 through September 30, 2020

Board Members		Term Expires
Hon. Stan Hogeland	Chairman	2024
Hon. Alvin Currington	Member	2024
Hon. Greg Colvert	Member	2024
Hon. Adam Berendt	Member	2024
Hon. Allen Jerkins	Member	2020
Hon. Will Hardman	Member	2024